

352.0742b  
N422  
c.2



# Town of New Castle, NH

## ANNUAL REPORT For the Year 2004

[www.newcastlenh.org](http://www.newcastlenh.org)

**Watercolors**  
by  
**Jann Foster**  
MusicAndArt@JannFoster.net

**Front Page:** "New Castle Harmony"  
**Back Page:** "Wentworth Road Melody" & "Piscataqua Serenade"



Photo: Clinton Springer



**Annual Report**  
**For the Town of New Castle**  
**Fiscal Year 2003-2004**



## SPECIAL RECOGNITION

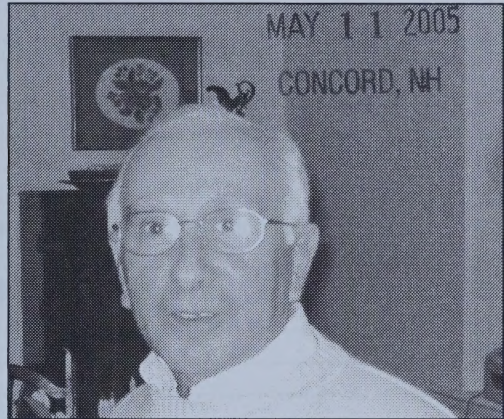
### THE ANNUAL TOWN REPORT OF NEW CASTLE IS DEDICATED TO

***AL & PAT D'ANTONIO***

N. H. STATE LIBRARY

**Al's town career**

Selectman  
Recreation Commission  
ExOfficio—Public Works  
Conservation Comm  
Planning Board  
Cemetery Trustee



**Patsy's town career**

Friends of the Library—president  
MHT School secretary  
New Castle Library volunteer  
Historical Society  
Great Island Players  
PTO



We dedicate this town report to Al and Pat D'Antonio, who have lived in New Castle since 1950 and recently moved out of town. The loss of these two individuals will be deeply felt. Over the years, they both have given to their neighbors and the town in various capacities. They will be greatly missed.

We take this opportunity to thank them both for all their contributions to the Town of New Castle. Volunteers like Al and Pat have made New Castle a better place to live. We all wish them well in their new home.





# TABLE OF CONTENTS

Dedication Page .....	1
Selectmen's Letter .....	4
Tax Chart .....	5
Town Officers .....	6
Elected Positions and Salaries .....	8
Record of Town Meeting for May 2004 .....	9
Town Officials Surety Bonds in Force .....	12
Schedule of Town Property .....	13
<b>FINANCIAL REPORTS:</b>	
Assessed Valuation Report - FY2005 .....	14
Tax Rate Computation - FY2005 .....	15
Independent Auditor's Report .....	16
General Fund – Balance Sheet .....	17
General Fund – Revenues, Expenditures, & Change in Fund Balance .....	18
Enterprise Funds – Balance Sheet .....	21
Enterprise Funds – Income, Expenses, & Retained Earnings .....	22
Enterprise Funds Statement of Changes in Financial Position .....	23
Schedule of Long Term Debt .....	24
Non-Expendable Trust Funds .....	25
Notes to Financial Statements .....	26
Assessed Valuation Report – FY2004 .....	29
Tax Rate Computation – FY2004 .....	30
Tax Collector's Report .....	31
Town Clerk's Receipts .....	32
Treasurer's Report .....	32
Public Library – Receipts & Disbursements .....	33
<b>DEPARTMENT &amp; BOARD REPORTS:</b>	
Town Clerk .....	34
Police Department .....	35
Animal Control Officer .....	37
Fire Department .....	38
Forest Fire Warden & State Forest Ranger .....	40
Emergency Management Report .....	41
Planning Board .....	42
Zoning Board of Adjustment .....	43
Building Inspector .....	43
Trustees of Trust Funds .....	44
Cemetery Trustees .....	45
Library Trustees .....	45
Public Works Water & Sewer .....	47
Conservation Commission Report .....	48
Town Historian Report .....	49
Supervisor of the Check List Report .....	50
Reports: Births - Deaths - Marriages .....	51

## SELECTMEN'S LETTER

First and foremost we sincerely thank all of you who volunteer your time and talent to keep our Town the special place it is!

Five years ago we had long-term debt of \$360,000. All but \$22,000 has been paid off and we shall be debt free in 2006.

Over the past five years we have reduced the town tax rate from \$2.91 to less than a dollar – the lowest rate in the State.

While strengthening our financial position and cutting taxes we have held virtually all salary increases to 3% a year. We are now in a position to grant larger increases to our dedicated full-time employees and are doing so effective July first.

We wish Chuck Petlick, who retired from our Public Works Department on April 1<sup>st</sup>, the very best in the years ahead. Chuck plans to continue as our building inspector and can be reached at 431-5107 or at the town office 431-6710 ext 15.

Chuck's replacement is Christopher Pufahl, who we welcome aboard. He lives in Portsmouth, NH.

Congratulations again to Doug Cummings and Don White on their promotions to Lieutenant and Corporal respectively. It has been our good fortune to have Doug for 20 years and Don for 10 years.

We were pleased that our 2003 annual report won second place in the annual contest administered by the New Hampshire Municipal Association for the best annual report for towns with a population of less than 2,000.

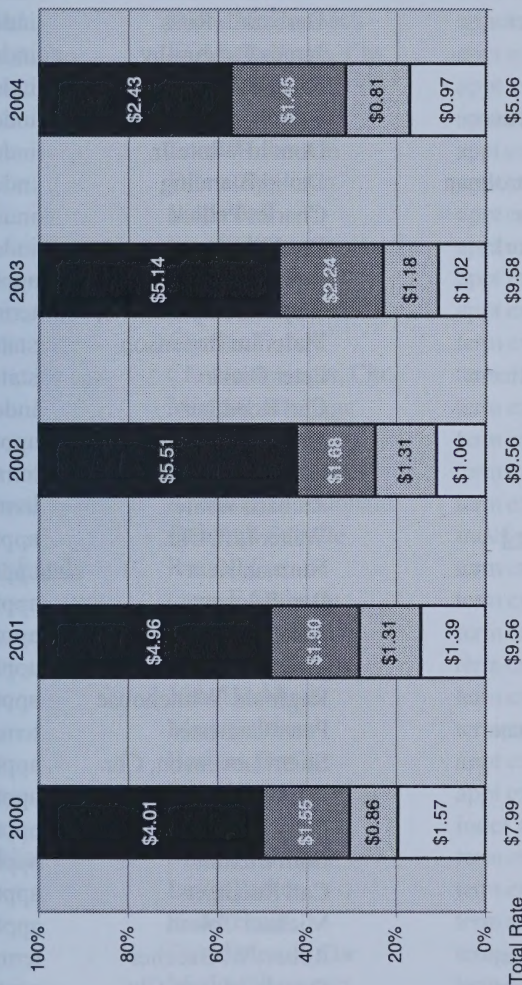
A reminder – the filing period for the Low and Moderate Income Homeowners Property Tax Relief is May 1<sup>st</sup> through June 30<sup>th</sup> and the claim must be accompanied by a copy of your 2004 property tax bill and 2004 Federal income tax return.

We close with a staggering statistic: Since 1999 the total value of real estate in our little town has increased from \$210 million to \$578 million – an increase of 175%!

Board of Selectmen  
Robert W. Beecher, Chairman  
Peter Gamester  
Charles A. Tarbell



# TAX RATE BREAKDOWN 2000 - 2004



☐ Town
 ☐ County
 ☐ Local Educ.
 ☐ State Educ.

## TOWN OFFICERS - MAY 2004 TO MAY 2005

Town Clerk	Willard Gleason	term exp 5/05
Assistant Town Clerk	Barbara J. Ross	indef appt
<u>Selectmen</u>	Robert Beecher, Chr.	term exp 5/07
	Peter Gamester	term exp 5/05
	Charles A. Tarbell	term exp 5/06
Treasurer	William B. Marshall, III	term exp 5/05
Deputy Treasurer	Jennifer Roediger	indef appt
Collector of Taxes	Pamela P. Cullen	term exp 5/05
Deputy Tax Collector	Barbara J. Ross	indef appt
Chief of Police	James C. Murphy	indef appt
Police Lieutenant	Douglas Cummings, II	indef appt
Animal Control Officer	Douglas Cummings, II	indef appt
Police Corporal	Donald White Jr.	indef appt
NCFD Captain/Patrolman	David Blanding	indef appt
Building Inspector	Charles Petlick	indef appt
Supt. of Public Works	Brad Meade	indef appt
Road Agent	Brad Meade	appt exp 5/05
Town Moderator	Wayne Semprini	term exp 5/06
Health Officer	Malcolm Rosenson	state appt
Deputy Health Officer	Peter Dicks	state appt
Fire Chief	Carl Roediger	indef appt
<u>Fire Wards</u>	Andrew Schulte	appt exp 5/05 (term exp 2006)
	Reginald Whitehouse	term exp 5/07
	Richard White	term exp 5/05
	Walter Liff, Chr.	appt exp 5/06
	Norman Kent	appt exp 5/07
	Bert Palmer	appt exp 5/05
	Normand Houle	appt exp 5/06
	Thomas Roy	appt exp 5/07
	Reginald Whitehouse	appt exp 5/05
	Peter Gamester	term exp 5/05
	Stuart Levenson, Chr.	appt exp 5/06
	David Merrill	appt exp 5/07
	Patty Cohen	appt exp 5/07
	Lorn Buxton	appt exp 5/06
	Carl Roediger	appt exp 5/06
	Michael Colotti	appt exp 5/05
	Robert W. Beecher	term exp 5/07
	Donald Moore, Chr.	appt exp 5/06
	Janet Harrigan	appt exp 5/07
	Russell Cox	appt exp 5/07
	Raymond Ambrogio	appt exp 5/05
	Judith Sawyer	appt exp 5/05
<u>Public Works Board</u>		
Alternate		
Alternate		
Ex-Officio/Selectman		
<u>Planning Board</u>		
Ex-Officio/Selectman		
<u>Board of Adjustment</u>		



Alternate	Lorn Buxton	appt exp 5/07
Alternate	Susan Stetson	appt exp 5/07
Alternate	Brad Greeley	appt exp 5/05
<u>Historic District Committee</u>	Barbara Becker, Chr.	appt exp 5/05
	Richard Yeaton	appt exp 5/07
	Elaine Nollet	appt exp 5/07
	Nancy Borden	appt exp 5/06
Alternate	Marjorie Smith	appt exp 5/07
Ex-Officio/Selectman	Charles A. Tarbell	term exp 5/06
Ex-Officio/Planning Bd	Diane McCormack	appt exp 5/05
<u>Conservation Commission</u>	Elisabeth Hume, Chr.	appt exp 5/05
	Brian Mack	appt exp 5/05
	Dianna Mattoon	appt exp 5/07
	Lorna Robinson	appt exp 5/06
	Diana Appleton	appt exp 5/05
	Linda Ball	appt exp 5/07
	Lisa Williamson	appt exp 5/06
Alternate	Norman Flagg	appt exp 5/06
Alternate	Wm. B. Marshall, III	appt exp 5/06
Ex-Officio	Charles Tarbell	term exp 5/06
<u>Budget Committee</u>	Clinton Springer, Chr.	term exp 5/06
	Michael Armitage	term exp 5/07
	Damon Frampton	term exp 5/05
Ex-Officio/Selectman	Robert W. Beecher	term exp 5/07
Ex-Officio/School Board	Roderick MacDonald	term exp 5/06
<u>Town Historian</u>	Deborah Schulte	indef appt
<u>Trustees of the Trust Funds</u>	Russell Cox	term exp 5/05
	Gene F. Doherty	term exp 5/07
	William Cronin	term exp 5/06
<u>Library Trustees</u>	Paula Carroll, Chr.	term exp 5/05
	Joan Lockhart	term exp 5/07
	Mark Gardner	term exp 5/06
Alternate	Barbara Battis	appt exp 5/05
Alternate	Patty Hickey	appt exp 5/05
Library Director	Gene Fox	indef appt
<u>Supervisors of Checklist</u>	Marcia Cronin	term exp 5/05 (term exp 06)
	Leslie Parker	term exp 5/10
	Roddi Smith	term exp 5/08
<u>Cemetery Trustees</u>	David Merrill, Chr.	term exp 5/07
	Michael Boisvert	term exp 5/06
	William Lanham	term exp 5/05
<u>Recreation Committee</u>	Guy Stearns, Chr.	appt exp 5/05

# TOWN OF NEW CASTLE, NEW HAMPSHIRE

## ELECTED POSITIONS AND SALARIES

<u>Position</u>	<u>Annual Salaries</u>
Selectman, Chair .....	\$2,000
Selectmen (2) .....	1,800
Town Clerk .....	7,200
Treasurer .....	1,700
Collector of Taxes .....	2,000
Cemetery Trustee (3) .....	100
Moderator .....	\$100 per election
Supervisor of Checklist (3) .....	\$100 plus \$100 per election
Trustee of Trust Funds (2) .....	100
Trustee of Trust Funds, Bookkeeper .....	250

There are many others who participate in Town Government on an unpaid basis, and their service is most valuable to the success of our Town. These individuals deserve the whole hearted thanks of the community for their civic involvement.



# TOWN OF NEW CASTLE, NEW HAMPSHIRE

## ANNUAL TOWN MEETING HELD

### AT THE GREAT ISLAND COMMON

#### MAY 11, 2004

Articles I through VII were voted by ballot with the results indicated. Moderator Wayne Semprini opened the polls at 10:10AM and declared them closed at 7PM.

ARTICLE I: Balloting for Town officers produced the following results:

Town Clerk (one year):	Willard Gleason	226 votes
Selectman (three years):	Robert Beecher	215 votes
Treasurer(one year):	William B. Marshall	244 votes
Tax Collector (one Year):	Pamela P. Cullen	232 votes
Trust Funds Trustee (three years)	Gene F. Doherty	232 votes
Trust Funds Trustee (two years):	William F Cronin III	222 votes
Town Moderator (two Years):	Wayne Semprini	249 votes
Library Trustee(three years):	Joan H. Lockhart	249 votes
Cemetery Trustee (two years):	David Merrill	245 votes
Cemetery Trustee(two years):	Thomas Boisvert	229 votes
Fire Ward (three years):	Reginald. E. Whitehouse	239 votes
Budget Committee(three years):	Michael Armitage	234 Votes
Supr of checklist (six years):	Leslie Parker	229 votes
Supr of the checklist (four years):	Roddi Smith	232 votes

The ballot for the School District, conducted simultaneously with the Election of Town officers, had the following results:

School Board (three years):	Ronald King	224 votes
Moderator (three years):	Wayne Semprini	244 votes
Clerk(three years) *		
Treasurer(three years) *		

\* No one person received enough write in votes to qualify.

ARTICLE II: Zoning Amendment Number 1: Section 9.3.20 Historic District Ordinances- Appeals, as specified in the Warrant was adopted by Ballot vote of 237 YES and 26 NO.

ARTICLE III: Zoning Amendment Number 2: Section 9.2.9.3 Wetland Conservation District-Buffer Provisions, as specified in the warrant was adopted by ballot vote of 205 YES and 59 NO.

ARTICLE IV: Zoning Amendment Number 3: Section 9.3.2.8(f) Historic District Ordinance Code of Conduct, as specified in the warrant was adopted by a ballot vote of 243 YES and 19 NO.

ARTICLE V: Zoning Amendment Number 4: Redistricting, as specified in the warrant was adopted by ballot vote 207 YES and 52 NO.

ARTICLE VI: Zoning Amendment Number 5: Modify HDC, as specified in the warrant was adopted by ballot vote 203 YES and 56 NO.

Moderator Semprini closed the polls for the above items at 7PM and then convened the business meeting in the Recreation Building at the Great Island Common. He thanked the people for attending stating this was a true Form of Democracy. He then asked for a moment of silence for the people of New Castle who passed away during the previous year. Asked everyone in attendance to give the selectmen a round of applause for the work they did during the previous year. Moderator Semprini then went over the Rules of the meeting after which they were seconded and then Adopted by a voice vote.

ARTICLE VII: Bond for Land Acquisition as specified in the warrant, was approved by a YES/NO ballot of 155 YES and 19 NO. The poll for this were opened at 7:16 PM and closed at 8:16 PM.

ARTICLE VIII: Appointment of a full time Fire Chief. As specified in the warrant after comments both for and against the article, as well as a number of proposed amendments, which were voted down by a show of hand, the article was put to vote. Moderator Semprini again opened the polls at 9:51PM for a YES/NO ballot vote on this Article. Moderator Semprini closed the polls at 10:51PM and announced that Article VIII was approved by a vote of 97 YES and 53 NO.

ARTICLE IX: Amend the 1994 Warrant Article XVIII to create an expendable Trust Fund under the provisions of RSA 31:19-a, as specified in the Warrant was ADOPTED BY A VOICE VOTE.

ARTICLE XI: Disabled Veterans (RSA 72:35) as specified in the warrant was ADOPTED BY A VOICE VOTE.

ARTICLE XII: Surviving Spouse (RSA 72:29-a) as specified in the warrant was ADOPTED BY A VOICE VOTE.

ARTICLE XIII: as specified in the warrant allows the Board of Selectmen to set the time of the Town Meeting. The question was raised as to how people who worked could attend the Town Meeting if it was earlier. The Article was declined by a HAND VOTE of 31 YES AND 44 NO.

ARTICLE XIV: as specified in the warrant to approve the budget for next year. A motion was made by Don Moore and seconded to accept a Budget of \$1,312,650, which was approved by the Selectmen and the Budget Committee, if Article VIII was Adopted, therefore a total budget of \$1,312,650 was approved.



ARTICLE XV: To hear reports of agents, officers, etc. was passed over since no one had a report

ARTICLE XVI: To transact such business as may legally come before the meeting.

Don Moore made the motion that since no other business will be conducted tonight the meeting should be adjourned. This was seconded and approved by VOICE VOTE. The Meeting was adjourned after Moderator Semprini gave everyone the results of the School Board and Zoning Amendment ballots.

A true and correct record of the Town Meeting and Election of Officers of New Castle, May 11, 2004, Attest:

Willard C. Gleason  
Town Clerk

**TOWN OF NEW CASTLE, NEW HAMPSHIRE  
TOWN OFFICIALS SURETY BONDS IN FORCE  
FOR FISCAL YEAR ENDING JUNE 30, 2004**

NHMA PROPERTY /LIABILITY INSURANCE TRUST

<u>POSITION</u>	<u>AMOUNT</u>
TAX COLLECTOR .....	\$78,000
DEPUTY TAX COLLECTOR .....	78,000
TREASURER .....	84,000
DEPUTY TREASURER .....	84,000
TOWN CLERK .....	32,000
DEPUTY TOWN CLERK .....	32,000
TRUSTEES OF TRUST FUNDS (3) .....	98,000
LIBRARY TRUSTEES (3) .....	5,000



**TOWN OF NEW CASTLE, NEW HAMPSHIRE  
SCHEDULE OF TOWN PROPERTY  
FOR FISCAL YEAR ENDING JUNE 30, 2004**

1.	Town Hall, land, and building	\$593,500
	Furniture and equipment (Map 13 Lot 8)	30,000
2.	Recreation Building (Library) & out buildings	7,585,300
	Common – land and Oceanside Cemetery	
	Furniture and equipment(Map 5 Lot 13)	225,000
3.	Police Department	0
	Equipment	17,500
4.	Fire Department, land, and building	464,000
	Equipment (Map 13 Lot 7)	340,000
5.	Highway Department, land, and building	0
	Equipment	45,000
	Material and supplies	6,000
6.	Water supply facilities	396,197
	Owned by Town of New Castle	
7.	Sewer plant and facilities	75,000
	Land and building (Map 16 Lot 48)	340,300
8.	School, land, and building	1,916,900
	Equipment (Map 12 Lot 33)	
9.	All other property and equipment	
	Cemeteries: Riverside(Map 15 Lot 10)	766,000
	Frost (Map 18 Lot 54)	173,300
	Prescott (Map 17 Lot 57)	152,600
10.	Other town owned lands and town landings:	
	Pit Lane lot (Map 10 Lot 9)	72,600
	Town Landing, Laurel Lane (Map 11 Lot 30)	151,700
	Sand Pit (Map 12 Lot 3)	293,000
	Town garage, land, & cemetery (Map 17 Lot 56)	204,000
	Old library building & land (Map 17 Lot 58)	312,800
	Land-Walbach (Map 19 Lot 01)	984,000
	Land-Fort Point (Map 19 Lot 02)	1,115,500
	Other land (Map 16, Lot 50, 51)	429,800
	Wentworth Road (Map 4 Lot 25)	<u>19,000</u>
<b>TOTAL</b>		<b>\$23,152,900</b>

# TOWN OF NEW CASTLE, NEW HAMPSHIRE

## FY2005 ASSESSED VALUATION REPORT

	<u>NUMBER OF ACRES</u>	<u>ASSESSED VALUATION</u>
<b>LAND AND BUILDINGS:</b>		
Value of Land Only		
Current Use	9.08	\$136
Conservation Restriction	14.52	6,170
Discretionary Preservation Easement (Audubon)	1.76	387
Residential	264.478	368,207,800
Commercial/Industrial	10.733	13,808,900
	-----	-----
Total of Taxable Land	300.571	382,023,393
Tax Exempt/Non-Taxable (\$55,407,500)	157.616	
Value of Buildings Only:		
Residential		170,660,300
Commercial/Industrial		24,527,000
		-----
Total Taxable Buildings		195,187,300
Tax Exempt/Non-Taxable (\$6,284,700)		
Public Utilities: Electric		1,006,900
Mature Wood and Timber		0
		-----
Valuation Before Exemptions		578,217,593
Blind Exemption (\$15,000 each)	2	30,000
<b>ELDERLY EXEMPTIONS:</b>		
Age 65 - 74 (\$100,000 each)	4	400,000
Age 75 and over (\$150,000 each)	2	300,000
		-----
<b>TOTAL DOLLAR OF EXEMPTIONS</b>		730,000
<b>NET VALUATION FOR MUNICIPAL, COUNTY &amp; LOCAL EDUCATION TAX RATE COMPUTATION</b>		<b>577,487,593</b>
Less Public Utilities		1,006,900
		-----
<b>NET VALUATION FOR STATE EDUCATION TAX</b>		<b>\$576,480,693</b>
		=====
<b>TAX CREDITS:</b>		
Totally & Permanently Disabled Veterans		
their spouses and widows (\$700 / \$1400 each)	1	\$1,400
Other War Service Credits (\$100 each)	93	9,300
	-----	-----
<b>TOTAL NUMBER AND AMOUNT</b>	<b>94</b>	<b>\$10,700</b>
		=====



## TOWN OF NEW CASTLE, NEW HAMPSHIRE FY2005 TAX RATE CALCULATION

		<b>---Municipal Portion---</b>	
Gross Appropriations	\$1,812,650		
Less: Revenues	1,304,566		
Less: Shared Revenues	3,763		
Add: Overlay	41,895		
Add: War Service Credits	10,700		
	-----		
Net Town Appropriation	556,916		
Special Adjustment	0		
	-----		
Approved Town/City Tax Effort	556,916		
Municipal Tax Rate			\$0.97
	<b>---School Portion---</b>		
Net Local School Budget	1,219,463		
Regional School Apportionment	0		
Less: State Education Taxes	379,341		
	-----		
Approved School Tax Effort	840,122		
Local Education Tax Rate			1.45
	<b>---State Ed Taxes---</b>		
State Education Tax Effort	1,402,214		2.43
Excess State Educ Taxes to be Remitted to State	1,022,873		
	<b>---County Portion---</b>		
Due to County	470,260		
Less: Shared Revenues	3,379		
	-----		
Approved County Appropriation Effort	466,881		
County Tax Rate			0.81
			-----
Combined Tax Rate			\$5.66
Total Property Taxes Assessed	3,266,133		
Less: War Service Credits	10,700		
Add: Village District Commitment(s)	0		
	-----		
Total Property Tax Commitment	3,255,433		
<b>---PROOF OF RATE---</b>			
<b>NEW ASSESSED VALUATION</b>		<b>TAX RATE</b>	<b>ASSESSMENT</b>
State Education Tax	\$576,480,693	2.43	1,402,214
All Other Taxes	577,487,593	3.23	1,863,919
			-----
			\$3,266,133

# INDEPENDENT AUDITOR'S REPORT

Board of Selectmen  
Town of New Castle  
New Castle, New Hampshire

I have audited the accompanying general purpose financial statements of the Town of New Castle, New Hampshire as of and for the year ended June 30, 2004. These general purpose financial statements are the responsibility of the Town's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In accordance with the practices followed by other municipal entities in the State of New Hampshire, the financial statements referred to above do not include financial statements of the General Fixed Asset Account Group, which should be included to conform with generally accepted accounting principles.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of New Castle, New Hampshire, at June 30, 2004, and the results of its operations and the changes in financial position of its proprietary and non-expendable trust funds for the year then ended, in conformity with generally accepted accounting principles.

As described more fully in Note 6 in the Notes to Financial Statements, the Town has not implemented as of June 30, 2004, certain new financial reporting standards.

R. R. Bergeron  
August 31, 2004

**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**BALANCE SHEET**  
**GENERAL FUND**  
**June 30, 2003 and June 30, 2004**

	<u>6/30/2003</u>	<u>6/30/2004</u>
<u><b>ASSETS:</b></u>		
Cash & Equivalents	\$666,750	461,904
Taxes Receivable	0	0
Tax Liens Receivable	4,367	22,853
Accounts Receivable	6,273	16,146
Due From Other Funds	21,234	21,979
	-----	-----
<b>TOTAL ASSETS</b>	<b>698,624</b>	<b>522,882</b>
	=====	=====
<u><b>LIABILITIES:</b></u>		
Warrants & Accounts Payable	86,498	93,065
	-----	-----
Total Liabilities	86,498	93,065
	-----	-----
<u><b>FUND EQUITY:</b></u>		
Unreserved Fund Balance	612,126	429,817
	-----	-----
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$698,624</b>	<b>522,882</b>
	=====	=====



**TOWN OF NEW CASTLE, NEW HAMPSHIRE  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
GENERAL FUND  
For the fiscal year ended June 30, 2004**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
<u>TAXES:</u>			
Property Taxes	\$3,709,143	3,703,786	(5,357)
Boat Taxes	6,000	5,642	(358)
Interest & Penalties on Taxes	6,000	6,192	192
	-----	-----	-----
	3,721,143	3,715,620	(5,523)
<u>LICENSES, PERMITS &amp; FEES:</u>			
Motor Vehicle Permit Fees	235,000	261,672	26,672
Building Permits	17,800	28,184	10,384
Other Licenses, Permits & Fees	1,100	1,369	269
	-----	-----	-----
	253,900	291,225	37,325
<u>STATE OF NEW HAMPSHIRE:</u>			
Shared Revenue	15,909	15,909	0
Meals & Rooms Tax Distribution	30,026	30,026	0
Highway Block Grant	15,506	15,128	(378)
Water Pollution Subsidy	8,497	8,497	0
Other State Funds	49,000	0	(49,000)
	-----	-----	-----
	118,938	69,560	(49,378)
<u>Income from Departments</u>	83,700	111,543	27,843
	-----	-----	-----
<u>MISCELLANEOUS SOURCES:</u>			
Emergency Management Training	4,200	303	(3,897)
Interest on Investments	15,000	12,142	(2,858)
Sale and Rental of Property	10,600	12,803	2,203
Fines and Forfeits	1,400	3,186	1,786
Insurance Dividends & Reimbursements	5,000	1,506	(3,494)
Other Miscellaneous Sources	2,000	1,778	(222)
	-----	-----	-----
	38,200	31,718	(6,482)
<u>TOTAL REVENUES</u>	<u>\$4,215,881</u>	<u>4,219,666</u>	<u>3,785</u>

**TOWN OF NEW CASTLE, NEW HAMPSHIRE  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
GENERAL FUND**

**For the fiscal year ended June 30, 2004**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>EXPENDITURES</u>			
GENERAL GOVERNMENT:			
Executive	\$48,762	45,375	3,387
Election, Reg. & Vital Stats	14,060	15,969	(1,909)
Financial Administration	59,947	61,167	(1,220)
Revaluation of Property	17,000	8,919	8,081
Legal Expense	13,300	7,013	6,287
Planning and Zoning	9,708	21,910	(12,202)
General Government Buildings	7,300	12,422	(5,122)
Cemeteries	13,774	12,446	1,328
Insurance - Unallocated	200	115	85
Other General Government	10,000	0	10,000
	-----	-----	-----
	194,051	185,336	8,715
PUBLIC SAFETY:			
Police & Animal Control	226,806	228,838	(2,032)
Ambulance	15,140	15,140	0
Fire	112,911	103,660	9,251
Emergency Medical Services	20,602	28,454	(7,852)
Hazardous Materials	900	734	166
Building Inspection	14,585	21,192	(6,607)
Emergency Management	7,345	1,977	5,368
	-----	-----	-----
	398,289	399,995	(1,706)
HIGHWAYS & STREETS:			
Highways & Streets Maintenance	83,361	76,262	7,099
Street Lighting	7,000	6,310	690
	-----	-----	-----
	90,361	82,572	7,789
SANITATION:			
Administration	1,424	1,424	0
Solid Waste Collection	36,000	36,398	(398)
Solid Waste Disposal	58,250	52,840	5,410
	-----	-----	-----
	95,674	90,662	5,012
HEALTH:			
Pest Control	12,000	16,720	(4,720)
Health Agencies & Hospitals	10,000	10,000	0
	-----	-----	-----
	22,000	26,720	(4,720)
WELFARE:			
Direct Assistance	15,000	4,630	10,370
	-----	-----	-----

**TOWN OF NEW CASTLE, NEW HAMPSHIRE  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
GENERAL FUND  
For the fiscal year ended June 30, 2004**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>CULTURE AND RECREATION:</b>			
Parks and Recreation	\$75,041	69,058	5,983
Library	48,226	48,254	(28)
Recreation/Library Building	21,435	30,653	(9,218)
Recreation Commission	4,300	4,096	204
	-----	-----	-----
	149,002	152,061	(3,059)
<b>CONSERVATION:</b>			
Other Conservation	60,517	7,845	52,672
	-----	-----	-----
<b>DEBT SERVICE:</b>			
Principal - Long-Term Debt	72,200	72,200	0
Interest - Long-Term Debt	7,140	7,140	0
Interest - Short-Term Debt	500	0	500
	-----	-----	-----
	79,840	79,340	500
<b>CAPITAL OUTLAY:</b>			
Transfers To Trust Funds	50,000	50,000	0
	-----	-----	-----
<b>PAYMENTS TO OTHER GOVERNMENTS:</b>			
County Taxes	459,935	459,935	0
School District Taxes	871,252	871,252	0
State Education Tax Assessment	1,991,627	1,991,627	0
	-----	-----	-----
	3,322,814	3,322,814	0
	-----	-----	-----
<b>TOTAL EXPENDITURES</b>	<b>4,477,548</b>	<b>4,401,975</b>	<b>75,573</b>
Excess of Revenues Over (Under) Expenditures	(261,667)	(182,309)	79,358
	-----	-----	-----
Other Financing Sources (Uses)	0	0	0
	-----	-----	-----
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Use:	(261,667)	(182,309)	79,358
Fund Balance - July 1, 2003	612,126	612,126	0
	-----	-----	-----
<b>Fund Balance - June 30, 2004</b>	<b>\$350,459</b>	<b>429,817</b>	<b>79,358</b>
	=====	=====	=====



**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**BALANCE SHEET**  
**ENTERPRISE FUNDS**  
**June 30, 2004**

	<u>WATER</u>	<u>SEWER</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Current Assets:			
Cash and Investments	\$191,947	4,918	196,865
Accounts Receivable	1,574	4,432	6,006
	-----	-----	-----
Total Current Assets	193,521	9,350	202,871
Property, Plant, & Equipment:			
Equipment	42,603	8,610	51,213
Service Lines and Stations	620,326	1,537,075	2,157,401
Less Accumulated Depreciation	(151,499)	(7,614)	(159,113)
	-----	-----	-----
Total Property, Plant & Equipment	511,430	1,538,071	2,049,501
	-----	-----	-----
<b>TOTAL ASSETS</b>	<b>704,951</b>	<b>1,547,421</b>	<b>2,252,372</b>
	=====	=====	=====
<u>LIABILITIES</u>			
Current Liabilities:			
Deposits and Accounts Payable	3,803	9,266	13,069
Due to General Fund	8,887	13,092	21,979
	-----	-----	-----
Total Current Liabilities	12,690	22,358	35,048
<u>EQUITY</u>			
Contributed Capital, net *	470,811	1,258,127	1,728,938
Retained Earnings	221,450	266,936	488,386
	-----	-----	-----
Total Equity	692,261	1,525,063	2,217,324
	-----	-----	-----
<b>TOTAL LIABILITY &amp; EQUITY</b>	<b>\$704,951</b>	<b>1,547,421</b>	<b>2,252,372</b>
	=====	=====	=====

\* = Contributed by federal, state, and local governments,  
and by developers.

**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**STATEMENT OF INCOME AND EXPENSES &**  
**CHANGES IN RETAINED EARNINGS**  
**ENTERPRISE FUNDS**  
**For fiscal year ended June 30, 2004**

	<u>WATER</u>	<u>SEWER</u>	<u>TOTAL</u>
OPERATING REVENUE	\$44,736	96,677	141,413
OPERATING EXPENSES:			
Water Purchases	16,749	0	16,749
Sewerage Assessment	0	64,231	64,231
Personnel Services	6,913	11,049	17,962
Non-Personnel Services	6,579	21,357	27,936
Loss On Water Line Disposition	0	0	0
Depreciation (Note 5)	11,425	468	11,893
	-----	-----	-----
Total Operating Expenses	41,666	97,105	138,771
	-----	-----	-----
Operating Income (Loss)	3,070	(428)	2,642
Non-Operating Revenues:			
Investment Earnings	933	239	1,172
	-----	-----	-----
<b>Net Income for the Year</b>	<b>4,003</b>	<b>(189)</b>	<b>3,814</b>
	=====	=====	=====
Retained Earnings, July 1, 2003	217,447	267,125	484,572
Net Income for the Year	4,003	(189)	3,814
	-----	-----	-----
<b>Retained Earnings, June 30, 2004</b>	<b>\$221,450</b>	<b>266,936</b>	<b>488,386</b>
	=====	=====	=====

**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**STATEMENT OF CHANGES IN FINANCIAL POSITION**  
**ENTERPRISE FUNDS**  
**For fiscal year ended June 30, 2004**

FUNDS PROVIDED:

Net Income for the Year	\$3,814
Add Back Depreciation	11,893

-----  
15,707

Funds Applied to New Equipment, net	0
Funds Provided by Contributed Capital	0

<b>Increase (Decrease) in Working Capital</b>	<b>\$15,707</b>
---	-----------------

=====

CHANGES IN ELEMENTS OF WORKING CAPITAL:

Increase (Decrease) in Current Assets:

Cash and Investments	\$18,386
Accounts Receivable	1,062

-----  
19,448

Increase (Decrease) in Current Liabilities:

Deposits and Accounts Payable	2,996
Other Payables	745

-----  
3,741

<b>Increase (Decrease) in Working Capital</b>	<b>\$15,707</b>
---	-----------------

=====



## For fiscal year ended June 30, 2004

## BOND PRINCIPAL

**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**NON-EXPENDABLE TRUST FUNDS**  
**STATEMENT OF RECEIPTS AND DISBURSEMENTS**  
**For fiscal year ended June 30, 2004**

	BALANCE <u>6/30/2003</u>	<u>RECEIVED</u>	<u>DISBURSED</u>	BALANCE <u>6/30/2004</u>
<u>PRINCIPAL:</u>				
Library Funds	\$9,626	0	0	9,626
Marchand Fund	4,782	0	0	4,782
<u>CAPITAL RESERVE:</u>				
Land Cleanup	20,000	0	0	20,000
Town Vehicle & Equip	103,549	50,000	82,471	71,078
New Cemetery	5,566	0	0	5,566
Road Race Funds	17,613	8,091	953	24,751
Water/Sewer Fund-Depr Fund	285,938	0	10,694	275,244
Cemetery Maintenance	82,022	24,300	0	106,322
SAU 50-Special Educ Fund	10,000	0	0	10,000
Conservation	100	0	0	100
	-----	-----	-----	-----
TOTAL PRINCIPAL	539,196	82,391	94,118	527,469
<u>INCOME:</u>				
Library Funds	0	432	432	0
Marchand Fund	668	244	0	912
<u>CAPITAL RESERVE:</u>				
Land Cleanup	36,664	2,545	0	39,209
Town Vehicle & Equip	18,330	4,015	0	22,345
New Cemetery	1,863	334	0	2,197
Road Race Funds	1,373	1,173	2,546	0
Water/Sewer Fund-Depr Fund	49,441	14,582	64,023	0
Cemetery Maintenance	0	4,775	4,775	0
SAU 50-Special Educ Fund	303	463	0	766
Conservation	6	4	0	10
	-----	-----	-----	-----
TOTAL INCOME	108,648	28,567	71,776	65,439
<b>TOTAL TRUST FUNDS</b>	<b>\$647,844</b>	<b>110,958</b>	<b>165,894</b>	<b>592,908</b>
	=====	=====	=====	=====

**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2004**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Town of New Castle, New Hampshire conform to generally accepted accounting principles for local governmental units except as indicated hereinafter. The following is a summary of significant policies.

A. Basis of Presentation

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund balances, revenues, and expenditures.

The Town does not maintain a record of general fixed assets, and accordingly a general fixed asset group of accounts, required by generally accepted accounting principles, is not presented.

B. Basis of Accounting

The accrual basis is used for the enterprise and the fiduciary fund types. Governmental fund types utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except for:

- a. Disbursements for inventory items (materials and supplies) which are considered expenditures at the time of purchase.
- b. Prepaid expenses which are not normally recorded.
- c. Interest on long-term debt which is recorded as an expenditure when due.

C. Investments

Investments are stated at cost.

<u>Market values:</u>	<u>June 30, 2004</u>
General Fund	\$442,170
Enterprise Fund	\$106,184
Trust Funds	\$574,965

2. PURPOSE OF FUND AND ACCOUNT GROUPS

The Town reports its activities in individual funds to comply with the limitations and restrictions placed on both the resources made available to the Town and the services provided. Individual funds and account groups summarized in the accompanying financial statements are classified as follows:



**Town of  
New Castle, New Hampshire**

**FY 05/06 Budget  
and 2005 Warrant**

ACCT #	PURPOSE OF APPROPRIATIONS	WARR ART #	2004-2005 APPROPRIATIONS PRIOR YEAR	2003-2004 ACTUAL EXP PRIOR YEAR	SELECTED M'S APPROPRIATIONS		BUDGET COMA APPROPRIATIONS	
					ENSUING FISCAL YEAR		ENSUING FISCAL YEAR	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
GENERAL GOVERNMENT								
4130-4139	EXECUTIVE		48,350	45,375	60,046		60,046	
4140-4149	ELEC. REG. & VITAL STATS		17,161	15,969	16,433		16,433	
4150-4151	FINANCIAL ADMINISTRATION		65,572	61,167	74,795		74,795	
4152	REVALUATION OF PROPERTY		25,600	8,919	10,192		10,192	
4153	LEGAL EXPENSE		13,300	7,013	12,300		12,300	
4155-4159	PERSONNEL ADMINISTRATION		0	0	0		0	
4191-4193	PLANNING & ZONING		13,742	21,908	16,142		16,142	
4194	GENERAL GOVERNMENT BLDG		8,000	12,422	8,000		8,000	
4195	CEMETERIES		9,000	12,447	7,000		7,000	
4196	INSURANCES		200	115	200		200	
4197	ADVERTISING & REGIONAL ASSOC		0	0	0		0	
4199	OTHER GENERAL GOVERNMENT		10,000	0	10,000		10,000	
PUBLIC SAFETY								
4210-4214	POLICE & ANIMAL CONTROL		242,484	228,839	267,562		267,562	
4215-4219	AMBULANCE		15,140	15,140	15,140		15,140	
4220-4229	FIRE, EMS & HAZ/MAT		166,092	132,850	180,297		180,297	
4240-4249	BUILDING INSPECTION		20,847	21,192	19,030		19,030	
4290-4298	EMERGENCY MANAGEMENT		17,201	1,977	22,464		22,464	
4299	OTHER (INCLUDING COMMUNICATIONS)		0	0	0		0	
AIRPORT/AVIATION CENTER								
4301-4309	AIRPORT OPERATIONS		0	0	0		0	
HIGHWAYS & STREETS								
4311	ADMINISTRATION		0	0	0		0	
4312	HIGHWAYS & STREETS		55,488	76,264	84,343		84,343	
4313	BRIDGES		0	0	0		0	
4316	STREET LIGHTING		7,000	6,310	7,000		7,000	
4319	OTHER		0	0	0		0	
SANITATION								
4321	ADMINISTRATION		1,537	1,424	1,536		1,536	
4323	SOLID WASTE COLLECTION		38,000	36,398	46,800		46,800	
4324	SOLID WASTE DISPOSAL		53,900	52,840	63,491		63,491	
4325	SOLID WASTE CLEAN-UP		0	0	0		0	
4326-4329	SEWAGE COLL. & DISPOSAL & OTHER		0	0	0		0	

## BUDGET

## TOWN OF NEW CASTLE

FY 2006

MS-7

ACCT #	PURPOSE OF APPROPRIATIONS WARR ART #	2004-2005 APPROPRIATIONS PRIOR YEAR	2003-2004 ACTUAL EXP PRIOR YEAR	SELECTMEN'S APPROPRIATIONS		BUDGET COMM. APPROPRIATIONS	
				ENSUING FISCAL YEAR		ENSUING FISCAL YEAR	
				RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
<b>WATER DISTRIBUTION &amp; TREATMENT</b>							
4331	ADMINISTRATION	0	0	0	0	0	0
4332	WATER SERVICES	0	0	0	0	0	0
4335-4339	WATER TREATMENT, CONSERV& OTHER	0	0	0	0	0	0
<b>ELECTRIC</b>							
4351-4352	ADMIN. AND GENERATION	0	0	0	0	0	0
4353	PURCHASE COSTS	0	0	0	0	0	0
4354	ELECTRIC EQUIPMENT MAINT	0	0	0	0	0	0
4359	OTHER ELECTRIC COSTS	0	0	0	0	0	0
<b>HEALTH/WEFELARE</b>							
4411	ADMINISTRATION	0	0	0	0	0	0
4414	PEST CONTROL	12,100	16,720	12,540	12,540	12,540	12,540
4415-4419	HEALTH AGENCIES & HOSPITALS	10,000	10,000	10,000	10,000	10,000	10,000
4441-4442	ADMIN & DIRECT ASSISTANCE	15,000	4,630	10,000	10,000	10,000	10,000
4444	INTERGOVERNMENTAL WELFARE PMTS	0	0	0	0	0	0
4445-4449	VENDOR PAYMENTS & OTHER	0	0	0	0	0	0
<b>CULTURE AND RECREATION</b>							
4520-4529	PARKS & RECREATION	130,928	103,807	123,088	123,088	123,088	123,088
4550-4559	LIBRARY	48,254	48,254	48,493	48,493	48,493	48,493
4583	PATRIOTIC PURPOSES	0	0	0	0	0	0
4589	OTHER CULTURE & RECREATION	0	0	0	0	0	0
<b>CONSERVATION</b>							
4611-4612	ADMIN & PURCH OF NAT RESOURCES	26,142	7,846	16,742	16,742	16,742	16,742
4619	OTHER CONSERVATION	0	0	0	0	0	0
4631-4632	REDEVELOPMENT & HOUSING	0	0	0	0	0	0
4651-4659	ECONOMIC DEVELOPMENT	0	0	0	0	0	0
<b>DEBT SERVICE</b>							
4711	PRINC. - L-T BONDS & NOTES	22,200	72,200	22,200	22,200	22,200	22,200
4721	INTEREST - L-T BONDS & NOTES	2,250	7,140	1,110	1,110	1,110	1,110
4723	INT. ON TAN	500	0	500	500	500	500
4790-4799	OTHER DEBT SERVICE	0	0	0	0	0	0







ACCT #	SOURCE OF REVENUE	WARRANT #	2004-2005 ESTIMATED REVENUES PRIOR YEAR	2003-2004 ACTUAL REVENUES PRIOR YEAR	2005-2006 ESTIMATED REVENUES ENSUING YEAR
<b>TAXES</b>					
3120	LAND USE CHANGE TAXES		0	0	0
3180	RESIDENT TAXES		0	0	0
3185	TIMBER TAXES		0	0	0
3186	PAYMENT IN LIEU OF TAXES		0	0	0
3189	OTHER TAXES - BOAT		6,000	5,642	6,000
3190	INT & PEN ON DEL TAXES		6,000	6,192	6,000
	INVENTORY PENALTIES		3,000	3,154	3,200
3187	EXCAVATION TAX (\$.02 PER CU YD)		0	0	0
3188	EXCAVATION ACTIVITY TAX		0	0	0
<b>LICENSES, PERMITS &amp; FEES</b>					
3210	BUSINESS LICENSES & PERMITS		0		
3220	MOTOR VEHICLE PERMITS		245,000	261,672	250,000
3230	BUILDING PERMITS		24,000	28,184	12,000
3290	OTHER LICENSES, PERMITS & FEES		1,400	1,369	1,500
3311-3319	<b>FROM FEDERAL GOVERNMENT</b>				
<b>FROM STATE</b>					
3351	SHARED REVENUE		8,767	8,767	8,767
3352	MEALS & ROOM TAX DISTR		33,805	30,026	33,805
3353	HIGHWAY BLOCK GRANT		15,411	15,128	15,411
3354	WATER POLLUTION		8,133	8,497	7,769
3355	HOUSING & COMMUNITY DEVELOP		0	0	0
3356	STATE & FED FOREST LAND REIMB		0	0	0
3357	FLOOD CONTROL REIMBURSEMENT		0	0	0
3359	OTHER - INCLUDING RR TAX		0	0	0
	CONSERVATION GRANT		15,000	0	0
3379	<b>FROM OTHER GOVERNMENTS</b>				
<b>CHARGES FOR SERVICES</b>					
3401-3406	INCOME FROM DEPARTMENTS		95,250	111,543	95,000
3409	OTHER CHARGES		0	0	0
<b>MISCELLANEOUS REVENUES</b>					
3501	SALE/MUNICIPAL PROP		0	800	2,500
3502	INTEREST ON INVESTMENTS		10,000	12,142	6,000
3503-3509	OTHER		31,200	18,775	39,000
<b>INTERFUND OPER TRANSFERS IN</b>					
3912	FROM SPECIAL REVENUE FUNDS		0	0	0
3913	FROM CAPITAL PROJECTS FUNDS		0	0	0
3914	ENTERPRISE FUNDS:				
	WATER (OFFSET)		47,800	45,670	53,350
	SEWER (OFFSET)		103,800	96,916	109,952
	ELECTRIC (OFFSET)		0	0	0
	AIRPORT (OFFSET)		0	0	0
3915	FROM CAPITAL RESERVE FUNDS	V	0	0	61,000
3916	FROM TRUST & AGENCY FUNDS		0	0	0
<b>OTHER FINANCING SOURCES</b>					
3934	PROC FROM L-T BONDS & NOTES		500,000	0	500,000
	AMTS VOIDED FROM ITB (SURPLUS)				
	FUND BALANCE (SURPLUS) TO REDUCE TAXES		150,000		100,000
	<b>TOTAL EST REVENUES &amp; CREDITS</b>		1,304,566	654,477	1,311,254

BUDGET SUMMARY	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE RECOMMEND ED BUDGET
SUBTOTAL 1 Appropriations Recommended (from page 4)	1,312,650	1,895,746	1,895,746
SUBTOTAL 2 Special Warrant Articles Recommended (from page 5)	500,000	0	0
SUBTOTAL 3 Individual Warrant Articles Recommended (from page 5)	0	0	0
TOTAL Appropriations Recommended	1,812,650	1,895,746	1,895,746
LESS: Amount of Estimated Revenues & Credits (from above, column 6)	-1,255,734	-1,311,254	-1,311,254
Estimated Amount of Taxes to be Raised	556,916	584,492	584,492

1 TOTAL RECOMMENDED BY BUDGET COMMITTEE	1,895,746
LESS EXCLUSIONS:	
2 PRINCIPAL LONG TERM BONDS & NOTES	(22,200)
3 INTEREST LONG TERM BONDS & NOTES	(1,110)
4 CAPITAL OUTLAYS FUNDED FROM L-T BONDS & NOTES	0
	-----
5 TOTAL EXCLUSIONS	(23,310)
	-----
6 AMOUNT RECOMMENDED LESS EXCLUSIONS	1,872,436
7 LINE 6 X 10%	187,244
	-----
MAXIMUM BUDGET IS	2,082,990
	=====



**THE STATE OF NEW HAMPSHIRE  
TOWN OF NEW CASTLE  
TOWN WARRANT FOR 2005**

**ROCKINGHAM, SS  
NEW CASTLE**

To the inhabitants of the Town of New Castle, in the County of Rockingham and State of New Hampshire, qualified to vote in town affairs:

You are hereby notified to meet at the New Castle Recreation Center, Great Island Common, in said New Castle, on Tuesday, the 10<sup>th</sup> of May 2005, to act upon Articles I through IV. The business session of the Annual Town Meeting will commence at seven o'clock in the evening to act upon Articles V through XII. The polls for the election of Town Officers and Ballot Articles will open at ten o'clock in the forenoon and shall not be closed before seven o'clock in the evening.

**ARTICLE I:**

To choose all necessary Town Officers for the following year.

**(ON THE BALLOT)**

**ARTICLE II: Zoning Amendment Number 1: Section 9.1 Flood Plain Development District**

Are you in favor of adopting Zoning Amendment Number 1, as proposed by the Planning Board for the New Castle Zoning Ordinance 9.1 the Flood Plain ordinance by incorporating the following language:

The following regulations in this ordinance shall apply to all lands designated as special flood hazard areas by the Federal Emergency Management Agency (FEMA) in its "Flood Insurance Study for Rockingham County, New Hampshire" dated May 17, 2005 or as amended, together with the associated Flood Insurance Rate Map Panels numbered 278, 279, 286, 287 dated May 17, 2005 or as amended, which are declared to be part of this ordinance and are hereby incorporated by reference.

**(ON THE BALLOT)**

**ARTICLE III: Zoning Amendment Number 2: Section 11.1 Enforcement; Fines**

Are you in favor of adopting Zoning Amendment Number 2, as proposed by the Planning Board for the New Castle Zoning Ordinance to replace section 11.1 as follows:

**Section 11.1**

(1)Enforcement Authorization. If a violation of the Zoning Ordinance comes to the attention of the Selectmen, they shall have the authority to take whatever steps are necessary to enforce the law.

(2)Penalty. Any person, firm or corporation violating any of the provisions of this Ordinance shall be fined not more than \$275.00 upon conviction for each day such violation shall exist.

(3)A property owner who plans any building activity shall ascertain from the building inspector whether the activity requires a building permit. Any property owner or other individual who commences any building activity without obtaining all required municipal approvals, including a building permit (where required), shall be subject to a civil penalty not to exceed \$275.00 for each day the building activity has taken place without the required approvals having been obtained.

**(ON THE BALLOT)**

**ARTICLE IV: Subdivision Amendment Number 1: Section 10.2 Fines and Penalties**

Are you in favor of adopting Subdivision Amendment Number 1, as proposed by the Planning Board for the New Castle Subdivision Regulations to replace section 10.2 as follows:

Any person, firm or corporation violating a provision of these regulations or the conditions of an approved subdivision plan or Subdivision Agreement, shall, in accordance with the terms of RSA 676:17, be subject to a civil penalty not to exceed \$275 for each day that the violation has taken place.

**(ON THE BALLOT)**

**ARTICLE V:**

To see if the Town will vote to discontinue the Sanitary Land Cleanup Capital Reserve Fund created in 1985; said funds, with accumulated interest to date of withdrawal, are to be transferred to the Town’s General Fund.

**ARTICLE VI: Veterans Article (RSA 72:28)**

Shall we modify the provisions of RSA 72:28 for an optional tax credit on taxes due on residential property for a veteran? The optional veteran tax credit will be \$500, rather than \$300.

**ARTICLE VII: Blind Exemption Article (RSA 72:37)**

Shall we modify the provisions of RSA 72:37 for a blind exemption on taxes due on real estate property? The blind tax exemption on residential real estate will be \$50,000 rather than \$15,000.

**ARTICLE VIII: Deaf Exemption Article (RSA 72:38.b)**

Shall we adopt the provisions of RSA 72:38-b for the deaf exemption to receive a tax exemption in the amount of \$50,000 for the taxes due upon real estate property?

**ARTICLE IX:**

To see if the Town will vote to raise and appropriate such sums of money as may be needed to defray Town charges for the ensuing year.

**ARTICLE X:**

To hear the reports of agents, officers, committees, boards, and others heretofore chosen and to pass any vote in relation thereto.

**ARTICLE XI:**

To transact such business as may legally come before the meeting.

Given under our hand and seal this 15<sup>th</sup> day of April, in the year of our Lord, Two Thousand and Five. A true copy of warrant – attest

---

Robert W. Beecher, Chairman

---

Peter Gamester

---

Charles A. Tarbell  
Board of Selectmen







A. Governmental Fund Types

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters of the town.

General Fund – used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

Capital Projects Funds – used to account for financial resources to be used for the acquisition or construction of major capital facilities.

B. Enterprise Fund Types

Water and Sewer Funds – used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the cost of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

C. Fiduciary Fund Types

Trust Funds – used to account for assets held by the Town in a fiduciary capacity. Proprietary type trust funds are reserved as endowments and as such are non-expendable as to principle. Expendable type trust funds are reserved for specific purposes. Receipts and expenditures are governed by statute, local law, or by the terms of individual bequests.

D. Account Groups

General Long-Term Debt – used to account for all long-term debt of the Town.

3. TRUST FUNDS

Trust Funds consist of the following:

	<u>Fund Balances</u>	
	Reserved for <u>Endowments</u>	Reserved for Specific <u>Purposes</u>
Cemetery Care	\$106,322	\$6,896
Library	9,626	624
Capital Reserve	---	163,456
Great Island Common	4,782	1,021
Recreational Department	---	25,272
Water/Sewer Funds	---	281,720
Special Education	---	10,971
Conservation	---	112
	<u>\$120,730</u>	<u>\$490,072</u>

4. ACCOUNT GROUP NOT INCLUDED IN THIS FINANCIAL REPORT

General Fixed Assets

The Town has not maintained a record of general fixed assets and accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

5. ENTERPRISE FUNDS

Property, Plant, and Equipment

Various depreciable long-term assets (except services and meters which are expensed) have been fully recorded and accounted for in accordance with generally accepted accounting principles.

Sewer and water plant assets were constructed or acquired over a number of years from the proceeds of general obligation bonds and federal grants. Historical costs were determined to the extent possible, and the fair value determined in those instances whereby historical cost could not be readily ascertained.

Depreciation

Water Fund assets are being depreciated by use of the straight-line method based on the estimated useful lives of the assets. The cost of maintenance, repairs, and minor renewals and betterments is charged to income; the cost of major renewals and betterments is capitalized.

Sewer Fund assets, beginning with the year ended June 30, 1996, are not being depreciated. The accumulated depreciation taken prior to that year has been closed out to the Retained Earnings account as of the year ended June 30, 1996. The cost of maintenance, repairs, and minor renewals and betterments is charged to income; the cost of major renewals and betterments is capitalized.

# TOWN OF NEW CASTLE, NEW HAMPSHIRE

## FY2004 ASSESSED VALUATION REPORT

	<u>NUMBER OF ACRES</u>	<u>ASSESSED VALUATION</u>
<b>LAND AND BUILDINGS:</b>		
Value of Land Only		
Current Use	10.84	\$163
Conservation Restriction	0	0
Conservation Easement (Audubon)	17.82	6,897
Residential	264.724	221,977,500
Commercial/Industrial	8.55	5,782,300
	-----	-----
Total of Taxable Land	301.934	227,766,860
Tax Exempt/Non-Taxable (\$30,091,100)	156.433	
Value of Buildings Only:		
Residential		145,414,500
Commercial/Industrial		14,979,700
		-----
Total Taxable Buildings		160,394,200
Tax Exempt/Non-Taxable (\$5,869,800)		
Public Utilities: Electric		927,000
Mature Wood and Timber		0
		-----
Valuation Before Exemptions		389,088,060
Blind Exemption (\$15,000 each)	2	30,000
<b>ELDERLY EXEMPTIONS:</b>		
Age 65 - 74 (\$100,000 each)	4	400,000
Age 75 and over (\$150,000 each)	1	150,000
		-----
<b>TOTAL DOLLAR OF EXEMPTIONS</b>		580,000
<b>NET VALUATION FOR MUNICIPAL, COUNTY &amp; LOCAL EDUCATION TAX RATE COMPUTATION</b>		<b>388,508,060</b>
Less Public Utilities		927,000
		-----
<b>NET VALUATION FOR STATE EDUCATION TAX</b>		<b>\$387,581,060</b>
		=====
<b>TAX CREDITS:</b>		
Totally & Permanently Disabled Veterans		
their spouses and widows (\$700 / \$1400 each)	1	\$1,400
Other War Service Credits (\$100 each)	96	9,600
	-----	-----
<b>TOTAL NUMBER AND AMOUNT</b>	<b>97</b>	<b>\$11,000</b>
		=====



# TOWN OF NEW CASTLE, NEW HAMPSHIRE FY2004 TAX RATE CALCULATION

		---Municipal Portion---	
Gross Appropriations		\$1,305,984	
Less: Revenues		953,846	
Less: Shared Revenues		3,763	
Add: Overlay		38,333	
Add: War Service Credits		11,000	
		-----	
Net Town Appropriation		397,708	
Special Adjustment		0	
		-----	
Approved Town/City Tax Effort		397,708	
Town Tax Rate			\$1.02
		---School Portion---	
Net Local School Budget		1,289,922	
Regional School Apportionment		0	
Less: State Education Taxes		418,670	
		-----	
Approved School Tax Effort		871,252	
Local School Tax Rate			2.24
		---State Ed Taxes---	
Equalized Valuation (no utilities)=			
$404,802,283 \times 4.92 / 1000$		1,991,627	
Divide by Local Assessed Valuation (no utilities)			5.14
		---County Portion---	
Due to County		459,935	
Less: Shared Revenues		3,379	
		-----	
Approved County Appropriation Effort		456,556	
County Tax Rate			1.18
			-----
Combined Tax Rate			\$9.58
Total Property Taxes Assessed		3,717,143	
Less: War Service Credits		11,000	
Add: Village District Commitment(s)		0	
		-----	
Total Property Tax Commitment		\$3,706,143	
		---PROOF OF RATE---	
	<u>NEW ASSESSED VALUATION</u>	<u>TAX RATE</u>	<u>ASSESSMENT</u>
State Education Tax	\$387,581,060	5.14	1,991,627
All Other Taxes	388,508,060	4.44	1,725,516
			-----
			\$3,717,143

**TOWN OF NEW CASTLE, NEW HAMPSHIRE**  
**TAX COLLECTOR'S REPORT (MS-61)**  
**For the fiscal year ended June 30, 2004**

	LEVY FOR 2004	PRIOR YEAR LEVIES	
		2003	2002
<hr/>			
<b><u>UNCOLLECTED TAXES 06/30/03:</u></b>			
Property Taxes	3,709,298		0
<b><u>TAXES COMMITTED THIS YEAR:</u></b>			
Property Taxes			
<b><u>OVERPAYMENTS:</u></b>			
Property Taxes	9,814		
Abatements by Check			
Interest Collected on Delinquent Taxes	6,063		
<hr/>			
<b>TOTAL DEBITS</b>	3,725,175	0	0
<hr/>			
<b><u>REMITTED TO TREASURER:</u></b>			
Property Taxes	3,703,828		
Interest	6,063		
Overpayments	9,814		
Conversion to Elderly Lien			
<b><u>ABATEMENTS:</u></b>			
Abatements	5,470		
<b>UNCOLLECTED TAXES AT 6/30/04</b>			
<hr/>			
<b>TOTAL CREDITS</b>	3,725,175	0	0
<hr/>			
	2004	2003	2002
<hr/>			
<b><u>UNREDEEMED LIENS 6/30/03</u></b>	0	3,826	541
<b><u>LIENS EXECUTED:</u></b>			
Property Taxes	20,480		
Interest & Costs	1,579	129	
<hr/>			
<b>TOTAL DEBITS</b>	22,059	3,955	541
<hr/>			
<b><u>REMITTED TO TREASURER:</u></b>			
Redemptions	0	3,573	0
Interest & Costs	0	129	0
<b>UNREDEEMED LIENS 6/30/04</b>	22,059	253	541
<hr/>			
<b>TOTAL CREDITS</b>	\$22,059	3,955	541
<hr/>			

**TOWN OF NEW CASTLE, NEW HAMPSHIRE  
RECEIPTS OF THE TOWN CLERK  
For the fiscal year ended June 30, 2004**

Motor Vehicle Permits	\$262,618
Marriage Licenses & Other Vital Records	221
All Other Sources	960
	-----
<b>TOTAL RECEIPTS</b>	<b>263,799</b>
	=====
<b>PAYMENTS REMITTED TO TREASURER</b>	<b>\$263,799</b>
	=====

**TOWN OF NEW CASTLE, NEW HAMPSHIRE  
REPORT OF THE TREASURER  
For the fiscal year ended June 30, 2004**

The following is the balance of all accounts in the custody of the Treasurer as of June 30, 2004.

**GENERAL FUND:**

Checking Account	\$19,433
NH Public Deposit Investment Pool	151,867
Bank of New Hampshire Investment Pool	290,304

**DEPARTMENT OF PUBLIC WORKS**

Checking Account	90,605
NH Public Deposit Investment Pool	106,260

Respectfully Submitted,

William B. Marshall, III  
Treasurer

**TOWN OF NEW CASTLE, NEW HAMPSHIRE  
PUBLIC LIBRARY  
STATEMENT OF RECEIPTS  
AND DISBURSEMENTS  
For the fiscal year ended June 30, 2004**

**RECEIPTS:**

Town Appropriations	47,896
School Appropriations	3,000
Designated Gifts	418
Donations	361
Vail Irrevocable Trust	3,127
Other	737

**TOTAL RECEIPTS**

-----  
**\$55,539**

**DISBURSEMENTS:**

Books & Videos	9,794
Children's Books	1,995
Designated Gifts	337
Payroll & Payroll Taxes	28,500
Software, Hardware, & Support	2,374
Operations	2,406
Professional Expenses	577
Other	1,091

**TOTAL DISBURSEMENTS**

-----  
**47,074**

**NET INCREASE (DECREASE) IN CASH**

-----  
**8,465**

**CASH ON HAND 6/30/2003**

**23,654**

**CASH ON HAND 6/30/2004**

-----  
**\$32,119**  
=====



## REPORT OF THE TOWN CLERK

Minutes of the Annual Town Meeting of May 2004, a report of Town Clerk's receipts for the fiscal year ending June 30, 2004, and the annual compilation of vital records are printed elsewhere in this volume.

As many of you know, due to health reasons, Nancy Watters resigned as Town Clerk in April of 2004, at which time I was appointed Town Clerk by the Selectmen. In May of 2004, I was elected to the position of Town Clerk. Barbara Ross continues to serve as Assistant Clerk. Barbara and Pamela Cullen were a tremendously helpful during the transition period.

Revenues for fiscal 2003/2004 increased 7 % mainly due to people purchasing new cars. Since taking over as Town Clerk with Barbara's help, we have been able to substantially reduce the waiting period and long lines. Also working with the Department of Safety in Concord, we have been able to reduce the turn around time for reregistration handled by mail.

Behind the scenes, Barbara Ross has improved our record keeping, as well as, the mail renewal notification program. Both Barbara and I want to give Rosemary York, an official RSVP volunteer, a big thanks. As for last year's town election and meeting, I couldn't have done it without the help of Pamela Cullen, Marcia Whitehouse, Leslie Parker, Roddi Smith, Marcia Cronin and the many volunteers. A big thanks to all of you for your help.

Respectfully submitted,  
Willard Gleason  
Town Clerk

## **REPORT OF POLICE DEPARTMENT**

"Let us have faith that right makes might, and in that faith let us to the end do our duty as we understand it."

—Abraham Lincoln

"The battle, sir, is not to the strong alone; it is to the vigilant, the active, the brave."

—Patrick Henry

### **PROMOTIONS**

The previous year has been one of honor and pride for the New Castle Police Department. Two long-term serving officers were honored with promotions: Sgt. Douglas Cummings was promoted to Lieutenant, and Officer Donald White was promoted to Corporal. Lt. Cummings was also honored as the current longest serving employee with over 20 years of loyal and faithful service to the Town of New Castle. Lt. Cummings is only the second town employee in recent memory to make the 20 year mark. His mark on the town of New Castle continues to bear the fruit of excellence. Corporal White has served the town for 10 years and has become the social fixture. Corporal White is friendly and approachable and contributes to the youth of the community spear heading our DARE program and other activities in the school. He is also responsible for our annual bicycle rodeo, which has turned out to be a distinctive and special event.

### **POLICE/EMT'S**

The New Castle Police Department is unique in law enforcement as most of the officers are Emergency Medical Technicians (EMT), and several have been trained in a higher level of medial skills. We do this as a service to the people of New Castle, as it is our mission to preserve life if we get the opportunity. We supplement the New Castle Fire Department in its mission of service and caring.

### **NEW FIRE CHIEF**

We at the police department welcome newly appointed Fire Chief Carl Roediger. Our experience with Chief Roediger has been one of cooperation and mutual respect. We have found him to be forward thinking and innovative. We are looking forward to a long working relationship with him and his department.

### **SEACOAST EMERGENCY RESPONSE TEAM (SERT)**

The New Castle Police Department has been an active supporter of the Seacoast Emergency Response Team (SERT). There have been emergency callouts that range from barricaded subjects, hostage situations, and alerts at Seabrook Nuclear Plant. The (SERT) team is the first line defense in case of any terrorist incident of a Weapons of Mass Destruction situation. The good news is, yes this is New Castle, and the bad news is yes it can happen here.

## **BICYCLE PATROL**

In the past, New Castle Police Department has used the bicycle patrol as a supplement to its regular patrol procedures. It is our intention to excel the use of this patrol in our summer enforcement programs. This is especially true in the area of the New Castle Common and Fort Stark. We found this has been an excellent public relationship tool and efficient way to have a one on one contact for both taxpayers and visitors

## **WENTWORTH HOTEL**

It was a good year with our relationship with the Wentworth Hotel. There have been no issues or problems to report. As every year brings new and interesting events, we will see what happens and report back.

## **THANK YOU**

We wish to thank Brad Meade and Chuck Petlick for all their work and cooperation. We all would be lost without them! Chief Lindsey at the USCG is always ready to be there for the town. What a terrific asset he and his crew are for us. A special thanks you to the Board of Selectmen for their support and especially to Selectman Gamester for all the work he puts in as our liaison to the department. Thank you to the New Castle Fire Department, Fire Chief Roediger, and Lt. Golter for keeping our EMS skills current and training with us. Most of all thank you to the taxpayers of the town of New Castle.

Respectfully submitted,  
James C. Murphy  
Chief of Police

## **SYNOPSIS OF POLICE ACTIVITY 2004**

Suspicious Activity/Criminal Complaints	221
Medical Assists/Assist FD	81
Total Arrests	31
Alarms	253
Domestic Complaints	31
Mutual Aid Calls	102
Building Residences Checks	1990
Unsecured Buildings/Residences	125
Assist Other Town Agencies	672
Assist Citizens	302

## REPORT OF THE ANIMAL CONTROL OFFICER

The town licensed 143 dogs during the 2004 year, which in addition to fines, brought in approx. \$753.00 in revenue to the town. Dog licensing for this year has already started. I'm hoping to achieve 100% compliance this year and avoid having to issue civil forfeitures for unlicensed dogs, so if you haven't already licensed your dog, please do so before April 30<sup>th</sup>.

As a reminder, dogs are not allowed in the Common, beach, or other town owned areas from May 15<sup>th</sup> to Sept. 15<sup>th</sup>. Please be a responsible pet owner and clean up after your pet wherever you travel. For the safety of your pets and all citizens, please keep your pet leashed when off your property, especially when walking your pet along the busy roadway.

### ANIMAL CONTROL STATISTICS

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
<b>Complaints</b>	79	47	48	39
Barking	1	7	2	1
Bites	1	2	2	2
Menace Animal	0	0	0	0
Nuisance Animal	0	3	0	0
Running at-large	3	3	3	1
Vicious Animal	0	1	0	0
Unspecified	74	28	34	27
Sick/Injured	0	3	7	8
<b>Enforcement Action</b>	13	12	15	28
Civil Forfeiture	9	5	14	27
Written Warnings – Other	4	7	1	1
<b>Other Corrective Actions</b>	3	4	3	1
Correction Notices	0	2	3	1
Warnings - Letters Issued	3	2	0	0

**Note:** Calls account for any call that involves an animal regardless of a complaint or action taken. Animal calls that do not fit into those categories, such as assistance, concerns, etc. are still tracked through our normal Dispatch Logs.

If you have any questions, please feel free to contact me at 436-3800, ext. 16 or email me via the web site at [www.newcastlenh.org/police/ACO/index\\_aco.shtml](http://www.newcastlenh.org/police/ACO/index_aco.shtml)

Respectfully submitted,  
Douglas Cummings  
Animal Control Officer



## FIRE DEPARTMENT REPORT

What a year of change this has been for the Fire Department! In the early spring, the upgrading of the Hose Wagon was completed and the unit returned to service. The new chassis provides a significant boost to the capabilities of the truck allowing for a 100% increase in the amount of hose that can be carried on the reel. Most importantly, the vehicle now complies with National Fire Protection Association standards for emergency vehicles. Although we are blessed with an extensive hydrant system throughout most of the island, the ability to lay large diameter hose lines along those long driveways and non-hydrant areas is critical for successful fire fighting operations. The Hose Wagon is also a highly sought after piece of equipment by neighboring departments for mutual aid. Providing specialized apparatus to other communities makes it possible for New Castle to receive equipment, such as a ladder truck, when needed.

Perhaps no changes to the Department were as sweeping as the changes in leadership. After 19 years at the helm of the New Castle Fire Department, Richard White retired as the Chief of the Department. Assistant Chief Richard Hopley, another 19 veteran officer, also retired. With these changes looming on the horizon, the Town took the monumental step of approving the hiring of the Department's first full-time Fire Chief. On 1 July 2004, I was sworn in as Fire Chief and Richard White assumed the duties of Assistant Chief. Richard Hopley remains with the Department as a Firefighter.

This year set new response records as the Department responded to over 130 calls for service. These calls varied from kitchen fires to water rescues, oil spills to medical calls, out of town mutual aid to dumpster fires. In all cases, the Department was able to provide a timely response by trained, dedicated professionals who deeply care about New Castle and her residents. The retention of these dedicated volunteers is our number one priority. We do that by providing the membership with outstanding training, educational opportunities, and first rate equipment. With only half of the membership living on the island, it is imperative that we not only retain those responders living off island, but also continue to recruit new members. While we have fared well in the past, other volunteer departments in the area are dipping into the pool of available manpower. Every volunteer department in the area is in need of help and New Castle is no exception. While we are better staffed than most, we will constantly be challenged to maintain our advantage. Can you help? The Fire Department is always in need of quality individuals who have a desire to help their community. You supply the enthusiasm, and we'll supply the training.

Our thanks go out to the community that supports us so generously each year. Those who volunteer their time to make this town a better, safer place also thank you. Please take a moment to thank them for everything they do. I know they'd appreciate it.

Respectfully submitted,  
Carl F. Roediger  
Chief of Department

## REPORT OF INCIDENTS

### In-Town Incidents

Building Fire	1	Fuel Burner / Boiler Malfunction	1
Chimney Fire	3	Fire Alarm Activation	28
Trash Fire	1	Rescue	3
Cooking Related Fire	3	Emergency Medical Aid	57
Vehicle Accident	2	Motor Vehicle / Pedestrian Accident	2
Good Intent Calls	4	Hazardous Materials Investigations	2
Animal Rescue	1	Smoke Removal	4
Water Problems	6	Search For Person in Water	1
Service Calls	2		

### Mutual Aid Incidents

To Pease International Tradeport	1
To Kittery	3
To Rye	5
To York	1

**Total Alarms: 131**

# FOREST FIRE WARDEN AND STATE FOREST RANGER 2004 FIRE STATISTICS

(All fires Reported through November 18, 2004)

## 2004 Report of Forest Fire Warden and State Forest Ranger

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests and Lands cooperate to reduce the risk of wildland fires in New Hampshire. To help us assist you, contact your local Forest Fire Warden or Fire Department to find out if a permit is required before doing ANY outside burning. Fire permits are mandatory for all outside burning unless the ground where the burning is to be done (and surrounding area) is completely covered with snow. Violations of the fire permit law and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines up to \$2,000 and/or a year in jail, in addition to the cost of suppressing the fire. **However, please note that due to the proximity of our homes in New Castle, burning permits are required at all times, even if it is raining or there is snow on the ground.**

### 2004 FIRE STATISTICS

(All fires Reported through November 18, 2004)

#### TOTALS BY COUNTY

	<u># of Fires</u>
Belknap	60
Carrol	55
Cheshire	15
Coos	12
Grafton	75
Hillsborough	60
Merrimack	104
Rockingham	25
Strafford	30
Sullivan	2

#### CAUSES OF FIRES REPORTED

Arson	15
Campfire	41
Children	12
Smoking	19
Debris	201
Railroad	1
Lightning	2
Equipment	5
Misc.*	163

(\*Misc: powerlines,  
fireworks, electric fences, etc.)

#### Total Fires

2004	462
2003	374
2002	540
2001	942

#### Total Acres

147
100
187
4287

### ONLY YOU CAN PREVENT WILDLAND FIRES

Respectfully Submitted,

Carl F. Roediger

Deputy Forest Fire Warden

Philip Bryce

Director, Div of Forests & Lands

## EMERGENCY MANAGEMENT REPORT

Mother Nature was kind to New Castle and the surrounding area this past year. Fifteen tropical or subtropical storms formed in the North Atlantic during the 2004 hurricane season. Nine of these became hurricanes, with six becoming major hurricanes, category three or higher on the Saffir-Simpson hurricane scale. The strongest hurricane was Ivan, which reached category five status. Six hurricanes: Alex, Charley, Frances, Gaston, Ivan, and Jeanne struck the US in 2004. Three tropical storms also hit the U.S. Atlantic tropical cyclones were directly responsible for more than 3000 deaths in 2004. Unadjusted property damage is estimated at more than 42 billion dollars, making 2004 the costliest hurricane season on record. Charley is the second costliest U.S. Hurricane on record, while Ivan ranks third. The point here? While distance from these hardest hit areas is considerable, the potential for any of these storms to travel up the coast and visit us is there. We need to make sure that we have taken suitable precautions to deal with nasty weather. Don't allow yourself to be one of the many shown on the evening news scrambling to a local store to "get ready" for an approaching storm. By that time, it may be too late.

This year we participated in the biennial evaluation of the Seabrook Station Radiological Emergency Response Plan. Two drills preceded the graded exercise, which was conducted by the Nuclear Regulatory Commission. These drills allow us to exercise our Emergency Operations Center procedures, which involve all aspects of Town operations interacting with State and Utility Company personnel. These are valuable tests of our ability to react to situations affecting the Town.

Each year, every household and business receives an Emergency Public Information Brochure for Seabrook Station by mail from the New Hampshire Bureau of Emergency Management. Seabrook Station is required by law to provide this information to citizens around the Station. It provides a wealth of information on Seabrook specific emergencies as well as being a good informational guide for all kinds of large-scale emergencies. Please keep the brochure, read it and store it with your telephone book.

Inside this brochure, is an "Emergency Help Survey" card. The survey card is part of an annual program to identify persons who may need individual help in the event of an emergency. If you, or someone you know, require individual help, it is important for you to let us know. Just fill in the information and return the card. However, if you would like personalized help with the survey, please contact the Fire Department so that we can meet your needs during the time of an emergency. **Your Response Will Be Kept Strictly Confidential.**

Respectfully submitted,  
Carl F. Roediger  
Emergency Management Director



## PLANNING BOARD REPORT

The New Castle Planning Board had an active year in 2004. Of major significance was the culmination of a lengthy and thought provoking process to realign the Town's Zoning Districts. The new Zoning Districts, which were approved at the Town Meeting in May, acknowledge the growth that has taken place to date, while attempting to plan for the future development challenges that New Castle will face. More specifically, the new districts and accompanying zoning regulations recognize the "built out" condition of the Town and the reality that development will occur more often as redevelopment of existing buildings rather than as new construction on undeveloped lots. As a result of the new zoning changes, future growth will now more accurately reflect the objectives of our Master Plan.

In other business, the Planning Board reviewed several proposals for construction or site improvements within one hundred feet of the tidal buffer zone. Additionally, the Board held discussions with the Wentworth Hotel regarding their overflow parking area. As always, we continued to review the effectiveness of the Town's Zoning Ordinances with input from the Selectmen, the Board of Adjustment, Conservation Commission, Historic District Commission and the Building Inspector. The Planning Board also formalized the role of a liaison to the Conservation Commission, mirroring similar positions on the Town's other land use boards.

Also of major significance this past year was the resignation of long time Planning Board member and Chairman, Al D'Antonio. Al's perspective as a fifty plus year resident of the Town, combined with his forthright and pragmatic approach to issues will surely be missed. We would all like to express our thanks to Al for his many years of valued service and leadership.

Last, and certainly not least, I would like to thank the members of the Board, Secretary Anita Colby and the staff at the Town Hall for all of their efforts on behalf of the Planning Board. The many hours of hard work and dedication are greatly appreciated.

Respectfully submitted,  
Stu Levenson  
Chairman

## **ZONING BOARD OF ADJUSTMENT REPORT**

The New Castle Zoning Board of Adjustment heard five cases in 2004. Another application was not heard as the ZBA did not have jurisdiction over the matter.

Two cases asked for variances from the Zoning Ordinance, both to exceed the permitted lot coverage. Both were denied, one by a 5 to 0 vote, the other by a 4 to 1 vote.

While the outcome depends on the facts of the case and decisions in other local cases are not precedents, owners seeking variances ought to read the minutes of similar cases. By law the owner's personal situation is not a permissible factor in the ZBA reaching a decision.

Three Special Exception requests were heard. Two were for docks, piers, and floats, both granted. Another was for a fence exceeding 6' in height, granted. In Special Exception the Board is determining as a matter of fact whether the requirements have been met. The criteria are often judgmental which is why they are made by a panel, not a single person.

Respectfully submitted,  
Donald A. Moore  
Chairman

## **BUILDING INSPECTOR'S REPORT**

There were a total of 46 Building Permits issued during calendar year 2004 for various improvements, remodeling projects, additions, and 2 new homes.

We continue to encourage homeowners to ensure that you or your contractor has obtained the necessary permits—before—starting work. Please apply well in advance of your planned start date to ensure that your required permissions can navigate through the numerous boards when necessary.

On a related note, you will find a proposed ordinance on the ballot to increase the fine from \$100 to \$275 per day for starting work without a Building Permit. As a side note, the fine does not go to the Inspector, it goes into the general fund.

I again request that you ensure that the inspections that are required on the bottom of the Building Permit are all signed before you consider the job complete. You paid for these inspections with the "permit fee." These various inspections help to ensure that the work was done according to code and in a manner that is safe for the occupants. Obviously, any work that is performed to current codes helps to enhance the potential resale value of your home.

Respectfully submitted,  
Charles Petlick  
Building Official

## REPORT OF TRUSTEES OF TRUST FUND

The Town's trust funds, totaled \$685,520 at fiscal year end 6/30/04 vs \$681,632 at fiscal year end 6/30/03. They represented the aggregate of permanent endowments, capital reserves and temporary escrows established by town votes and departments, gifts, cemetery lot purchases, and school board reserves. The funds were merged into one pool and the income return allocated proportionately to each fund. Each fund has individual conditions for withdrawals of principal or income.

At year end the funds were invested 27% in Federal Agency bonds down from 38% the previous year, laddered for maturities and 57% in a bond mutual fund. 16% was in cash equivalents awaiting attractive investment opportunities. The individual bonds' yield averaged 6.06% and the bond fund yielded 3.91% for an average of about 4%. Income is disbursed annually to the Library for books, for cemetery maintenance, and for improvements at the Common from Road Race funds. Fire Department and police equipment purchases are disbursed from reserve funds. Income is accumulated in reserves for town capital requirements including sewer and water department needs.

The three Trustees meet as needed for investment decisions or disbursement purposes. The prevailing low interest rates have made it impossible to find attractive individual bond investments. Maturities and calls of individual bonds have resulted in an increase from 36% to 57% in investment in bond mutual funds, and a 1% drop in overall yield.

Following the close of the fiscal year, the Trustees distributed the common trust fund to ten individual accounts to conform to State Statutory Investment requirements. This unfortunately will cause different funds to have different yields because of the nature of the investments that can be made in some of the smaller funds and reduce the diversity of the investments in each fund.

Respectfully submitted,  
Russell N. Cox  
Gene Doherty  
William Cronin

# **CEMETERY TRUSTEES REPORT**

## **RIVERSIDE CEMETERY:**

Over the years leaves have become a constant problem and abutters have voiced their concern that leaves from the cemetery blow into their yards causing extra work on their part to maintain their yards. Last summer the Trustees installed chain link fence at the rear of the cemetery and as this last fall appears to have resolved the leaf problem for the abutters.

## **OCEANSIDE CEMETERY:**

This Spring will bring about the final development phase at Oceanside Cemetery with the already installed underground water line being connected to the existing water spigots within the cemetery. Lighting of the existing flag pole will be completed at the same time.

Respectfully submitted,  
Dave Merrill, Chairman  
Bill Lanham  
Tom Boisvert

## **LIBRARY TRUSTEES' REPORT**

The Trustees are pleased to report that over the past year the Library has continued to evolve and expand the services provided to the community. Significant events over the past year include, but are not limited to, the following:

- The plan to replace all the old computers in the Library has been realized. All the computers in the Library are now up to date (at least as of the time this report was drafted) and connected to the internet.
- New shelving was purchased and an international mystery collection created adjacent to the check out desk. These books are popular with patrons and are now more accessible.
- A lectern equipped with a sound system was purchased for the Macomber room and may be used by community members when the occasion calls for such.
- New shelving was purchased for the purpose of moving the local collection upstairs. This move had the added benefit of creating more space downstairs for the Library's expanding collection.
- Special programs for both children and adults have been held throughout the year (e.g., Summer Reading Program and the Halloween and Winter Holiday gatherings for the children of the community, guest lectures for adults and a poetry reading night).



- A Library web site has been established and is up and running ([www.ncnhlibrary.com](http://www.ncnhlibrary.com)) The web site will feature useful links and on-line catalog access when it is fully operational.
- Paula Carroll, a long time Trustee of the Library, is stepping down at the conclusion of her term this spring. Paula has been a key member of the team of Trustees who oversee the Library. Her dedication and commitment will be missed. Thank you Paula for your years of service to the Library!

Gene Fox has been assiduously expanding the Library's collection, including books on tapes and CDs. The Video/DVD library is growing as well. Input from residents as to future acquisitions is helpful and appreciated.

The Library will continue to sponsor special events for both children and adults from time to time. These events are advertised in the local papers and on the sandwich board at the entrance to the Commons.

As a reminder, the Library has museum passes that may be checked out. At this time the Library maintains passes for the Courier Art Gallery in Manchester and the Seacoast Science Center at Odiorne State Park in Rye, NH.

A WI-FI (wireless internet service) system has been installed and is fully operational at the Library. This service is free of charge to residents of the Town of New Castle. You may bring your WI-FI enabled lap top computers to the Library. All one needs to do to access the system is to request one of the daily passwords issued by the Library.

The Trustees meet in the Macomber Room at the Library every third Tuesday of the month. The meetings commence at 4:15 PM and typically last one hour. Any resident of New Castle is welcome to attend such meetings to offer ideas and suggestions on improving the delivery of library services to the Town and its residents.

The Library is presently open Tuesdays 1-7, Wednesdays 1-5, Thursdays 9-3 and Fridays 1-5 and Saturdays 9-1.

Finally, it must be noted that the smooth and successful operation of the Library would not be possible without the services of the Library's numerous and devoted volunteers. The volunteers are an integral component to the continuing success of the Library.

Thank you for your continued support.

Respectfully submitted,  
Library Trustees  
Mark Gardner  
Paula Carroll  
Joan Lockhart

## REPORT OF THE PUBLIC WORKS WATER & SEWER

The responsibility of the Public Works Department is to manage all maintenance, administration, and capital expenditures relating to the water distribution system, as well as the sewer collection system that are owned by the town. The City of Portsmouth owns part of the water system; from the Wentworth Hotel down the Wentworth Road to the corner of Main Street. Properties situated within this area are billed directly by Portsmouth for their water usage.

During this year, we will continue to install new, state-of-the-art residential water meters. These are more accurate than the present remote meters that are currently being used. We now only have 15 meters left to install.

The department will continue to spot check various indoor residential meters to see if there are any problems which need to be corrected. We will also be checking to make sure that no sump pumps are discharging into the town sewer, as this is a violation of Section 5 Paragraph H of the Sewer & Water Ordinance of the Town of New Castle. We appreciate your cooperation in both these matters.

The water/sewer bills are issued three times a year. Your bill reflects usage for the four months prior to the billing date. Bills are sent around the first of April, August and December. The minimum usage is 2,000 cubic feet or 15,000 gallons. The minimum rate for water: \$34.80 per 15,000 gallons. The minimum rate for sewer: \$48.84 per 15,000 gallons. The combination for sewer & water is \$83.64.

We would like to remind residents that you have the option of applying for a separate water meter for outdoor water usage. This can be for watering the lawn, washing vehicles, etc. Water pumped through this secondary meter will only be charged for the water used; not for sewer usage, since no sewer is involved in this venue. All costs for this separate meter are born by the applicant. Applications and full instructions are available at the Town Hall. An application must be filed and accepted prior to installing the second meter.

Respectfully submitted,  
Walter H. Liff  
Chairman, Public Works Board

## CONSERVATION COMMISSION REPORT

Working with the Seacoast Land Trust and the Society for the Protection of NH Forests, the Commission completed a Natural Resources Inventory and geographic information system (GIS) mapping of the town. Seven maps, each focusing on a different natural resource, are available for viewing by residents in Town Hall.

An unexpected benefit of the aerial photographs taken for that mapping was an attractive aerial photo of the entire island. Commission Vice-Chairman Diana Mattoon took charge of reproducing, framing and displaying these aerial photos at several venues in town. Profits from those sales have amounted to more than \$1300 to date and have been deposited in the Conservation Trust Fund which was approved at the May 2004 Town Meeting.

An Open Space sub-committee, formed early in 2004, is hard at work prioritizing the most endangered, undeveloped parcels of land remaining on the island in order to protect them from development.

Because education is an important part of conservation efforts the commission has made three important contributions this year:

- (1) a QUICK REFERENCE GUIDE about building or landscaping adjacent to wetlands and/or shorelands has been posted in Town Hall;
- (2) a seminar on invasive plants and how to deal with them was held last spring, sponsored by this commission and The Great Island Garden Club; and
- (3) as part of a brand new Community Outreach program, an F.Y.I. display of regional wildlife has been installed in the Town Library. The subject will change frequently but the current display features an Audubon center near Manchester, eagles, as well as information about some of the more unusual wildlife seen locally at this time of year. Member Lisa Williams created this family-friendly project.

The restoration of the natural landscape adjacent to Bull Toad Pond continues with grant money coming from the NH Estuaries Project. Commission member, Linda Ball, has worked diligently overseeing this project in all its complexities.

With awareness of the difficulty of disposing of cleanup debris and garden waste, the ever-popular LEAF DROP-OFF DAY was held in the fall and, with much public support, two additional GREEN WASTE DROP-OFF DAYS will be scheduled in the spring and summer.

Working closely with the NHDES the Commission has dealt with nine wetlands applications and four wetlands complaints.

I wish to thank the hard-working members of this Commission for all the time and energy they have spent on conservation efforts.

Respectfully submitted,  
Beth Hume, Chairperson

## **CONSERVATION COMMISSION'S AERIAL PHOTOGRAPH SALES**

Beginning in June, 2004, the base aerial photograph used for the New Castle Conservation Commission's Natural Resource Inventory project this year was offered for sale as a fund raiser for the Conservation Commission through the Town. The money raised goes toward future conservation land purchases in New Castle.

Aerial Photos ordered June to December, 2004 – 28  
Funds raised from sales in 2004 - \$1193

Respectfully submitted,  
Diana Mattoon  
Vice Chair, NCCC

## **TOWN HISTORIAN'S REPORT**

This has been an interesting year for me as your newest town historian. It is an honor for me to hold this office. While I have become familiar with most of the extensive collection of data and materials, I have enjoyed helping many people with their research projects. Numerous genealogical requests have been answered. Also, I have assisted with research about Walbach Tower for the National Park Service, and documented facts for local authors, among other requests.

Special thanks are sent to those people who continue to donate articles from newspapers and magazines pertaining to New Castle and old photos of townspeople and events. Some of these will be kept in the archives and some will be passed along to the New Castle Historical Society when the Old Library building is restored.

I am indebted to the historians who came before me: Gene Morrill, Fred White, Cynthia Pridham Thomas, and Janet Macomber. Their excellent work of cataloging and organizing our material takes some of the mystery out of research. I appreciate Gene's and Fred's willingness to answer my queries and offer directions for further pursuit.

Respectfully submitted,  
Deborah Hutchinson Schulte  
Town Historian



## SUPERVISORS OF THE CHECKLIST REPORT

There were four elections in 2004, keeping the supervisors of the checklist very busy. January brought the Presidential Primary, May the Town Meeting and Election, September the State Primary, and November the General Election. At the General Election in November, the supervisors registered 44 new voters, which is likely a record, perhaps due to an exciting Presidential contest. With each election the supervisors continued to streamline and update their procedures. Using a computer to instantly enter new registrations and tabulate the vote has improved the election process considerably.

By 2006, the Help America Vote Act of 2002 mandates the establishment of a statewide database of registered voters. During 2004, the supervisors worked to insure that our voter checklist will be ready when the new database is implemented, and this work will continue throughout 2005. In addition, the new procedures for registering voters continued to be followed in 2004. Verification of a resident's age, domicile, and citizenship is required in order to become a registered voter. In registering new voters, the supervisors follow election laws established by the State of New Hampshire. If you are interested in understanding our election laws, there is a great deal of information at the Secretary of State's web site: [www.sos.nh.gov/electionsnew.htm](http://www.sos.nh.gov/electionsnew.htm)

In October, Rowena Alessi resigned as a supervisor of the checklist. She served most capably as supervisor, including chair, for a number of years. We acknowledge Re's contribution and thank her for her service to the Town of New Castle. To fill the vacancy created by Re's resignation until the May 2005 town election, the remaining supervisors appointed Marcia Cronin. Marcia came to the position with some experience, as she had volunteered her help at previous elections. At the next town election, Marcia will run to fill the final year of Rowena Alessi's term, which expires in May 2006.

New residents or first time voters may register with the town clerk during regular office hours. In addition, voters may register at elections or with the supervisors of the checklist at posted sessions (see the checklist or watch legal notices in the newspaper). Changes to the checklist, such as party affiliation, address, or name, can also be made with the town clerk. Copies of the checklist are posted in the Town Hall, in the Post Office, and the yellow house Post Office Annex. We would appreciate voters to periodically check the accuracy of their name on the checklist so that we can correct any errors.

Respectfully submitted,  
Leslie Parker  
Roddi Chambers Smith  
Marcia Cronin



## BIRTHS RECORDED IN NEW CASTLE JANUARY 1, 2004 – DECEMBER 31, 2004

<u>CHILD'S NAME</u>	<u>BIRTH DATE</u>	<u>BIRTH PLACE</u>	<u>FATHER'S NAME</u> <u>MOTHER'S NAME</u>
Poulin, Chase H.	01/22/2004	York, ME	Poulin, Steven Poulin, Wendy
Wyatt, Thomas N.	01/24/2004	Portsmouth, NH	Wyatt, Robert Wyatt, Jennifer
Enriquez, Ava W.	10/07/2004	Portsmouth, NH	Enriquez, Carlos Kirste, Martha

## DEATHS RECORDED IN NEW CASTLE JANUARY 1, 2004 – DECEMBER 31, 2004

<u>NAME OF DECEASED</u>	<u>DATE OF DEATH</u>	<u>PLACE OF DEATH</u>
Priestly, Isadore	01/17/2004	New Castle, NH
Bragdoon, James	01/30/2004	Manchester, NH
Lafley, Kathryn	04/23/2004	Dover, NH
Russell, Charlotte	06/16/2004	Exeter, NH
Miller, Dorothy	06/18/2004	Portsmouth, NH
Gailey, John	08/31/2004	Portsmouth, NH
Whitman, Deborah	09/01/2004	New Castle, NH
Smith, Arthur	09/25/2004	Portsmouth, NH
Bragdon, June	10/08/2004	Portsmouth, NH
Baybutt, John	10/25/2004	Portsmouth, NH
White, Mary	12/03/2004	Portsmouth, NH

## MARRIAGES RECORDED IN NEW CASTLE JANUARY 1, 2004 – DECEMBER 31, 2004

<u>GROOM'S NAME</u> <u>AND ADDRESS</u>	<u>BRIDE'S NAME</u> <u>AND ADDRESS</u>	<u>DATE</u>	<u>LOCATION</u>
Hackett, Christopher Portsmouth, NH	Carlisle, Abigail S. New Castle, NH	01/02/2004	Jackson, NH
Moore, Frederick A. West Lebanon, NH	Pieters, Georgeann S. New Castle, NH	03/14/2004	Hanover, NH
Boisvert, Thomas A. New Castle, NH	Johnstone, Barbara B. New Castle, NH	07/10/2004	New Castle, NH
Tabbutt, Stephen R. New Castle, NH	Basso, Eleanor G. Englewood, FL	09/26/2004	New Castle, NH

## NEW CASTLE MUNICIPAL OFFICES

### Selectmen's Office

Mon., Wed., Thurs., Fri.,  
Town Office Fax

431-6710  
8 to 2pm  
433-6198

### Town Clerk

Mon., Wed.  
Thurs.

431-6710  
9 to 1pm  
Noon to 5pm

### Tax Collector

Wed., Thurs., Fri.

431-6710  
8 to 2pm

### Library

Tuesday  
Wednesday  
Thursday  
Friday  
Saturday

431-6773  
1 to 7pm  
1 to 5pm  
9 to 3pm  
1 to 5pm  
9 to 1pm

### Fire/EMT's – Emergency

Business Line  
Fire Fax

911 or 436-2515  
436-1132  
430-0162

### Police – Emergency

Business Line  
Police Fax

911 or 436-3113  
436-3800  
436-7710

**Boston Post Cane Recipient**  
The Board of Selectmen have awarded the  
Boston Post Cane to

Frederick White





